

## ABSTRACT OF THE DISCLOSURE

A first shaft and a second shaft are connected coaxially. A torsion bar converts a torque applied between two shafts into a torsion displacement.

5 A multipolar magnet is fixed to the first shaft. One set of magnetic yokes is fixed to the second shaft and disposed in a magnetic field generated by the multipolar magnet. The magnetic yokes are opposed to each other via an air gap in an axial direction. A magnetic sensor is provided for detecting the density of magnetic flux generated in the air gap. A non-magnetic spacer is

10 disposed between the magnetic yokes as a means for positioning the magnetic yokes. The spacer and the magnetic yokes are integrated by resin molding.